

Fitchburgh Electric and Gas Company
Cash Working Capital Allowance-Electric Distribution

	<u>1999</u>	<u>2000</u>
Purchased Power:		
Purchased Power Expense	\$30,052,666	\$30,357,540
Cash Working Capital Factor @ 6.8 days	<u>1.86%</u>	<u>1.86%</u>
Purchased Power Cash Working Capital	<u>559,885</u>	<u>565,565</u>
Operating and Maintenance Expense:		
Other O&M Expenses	11,239,203	10,884,325
Cash Working Capital Factor @45 days	<u>12.33%</u>	<u>12.33%</u>
O&M Cash Working Capital	<u>1,385,655</u>	<u>1,341,903</u>
Total Cash Working Capital	<u><u>\$1,945,540</u></u>	<u><u>\$1,907,468</u></u>

FITCHBURG GAS AND ELECTRIC LIGHT CO
Purchased Power and O&M Expense

with FERC Form 1 reference

	1999	2000
Purchased Power (pg 321, line 76)	<u>\$30,052,666</u>	<u>\$30,357,540</u>
Other O&M (pgs321-323)		
Transmission Expense (line 100)	\$2,116,406	\$2,228,664
Distribution Expense (line 126)	1,390,715	1,495,935
Customer Accounting Expense (line 134)	929,036	979,058
less Water Heater Rental Expense (acct 598)	0	(924)
Customer Service Expense (line 141)	1,967,002	2,166,506
Sales Expense (line 148)	66,312	39,453
Administrative & General Expense (line 165)	4,687,046	3,943,020
less Water Heater Rental Exp (acct 923)	(8,262)	(12,214)
Maintenance (line 166)	<u>90,948</u>	<u>44,827</u>
Total O&M	<u>\$11,239,203</u>	<u>\$10,884,325</u>